IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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C.W.P. No.1730 of 2004
Date of Decision:7.12.2006

Priya Brat and others

.....Petitioners

Vs.

State of Punjab and others

.....Respondents

CORAM:- HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present:- Mr. Ishwar Lal, Advocate for the petitioners.

Ms. Urvashi Dhugga, AAG, Punjab for respondent No.1.

Mr. Arun Palli, Advocate for respondents No.2 to 4.

ORDER

This writ petition has been filed challenging order of assessment of house tax under the provisions of Punjab Municipal Act, 1911. After the order of assessment, the Municipal Council was converted into a Municipal Corporation and Punjab Municipal Corporation Act, 1976 became applicable.

The petitioners filed appeals which were dismissed on the ground that the appeal was competent before the Divisional Commissioner under Section 146 and 147 of the Punjab Municipal Corporation Act, 1976.

Learned counsel for the petitioners is unable to show any error in the view as to maintainability of appeal before the Commissioner and seeks permission to withdraw the petition with a liberty to file an appeal before appropriate authority.

Having regard to the circumstances of the case, we allow the

writ petition to be withdrawn with liberty to the petitioners to approach the appropriate authority. If appeal is filed within one week from the date of receipt of certified copy of this order, the appeal will not be dismissed only on the ground of limitation.

The writ petition is disposed of in the manner indicated above.

(ADARSH KUMAR GOEL)
JUDGE

December 7, 2006 **(RAJESH BINDAL)**
renu **JUDGE**